

CURRENT USE BOARD  
PUBLIC FORUM - NOTES

**DATE:** November 19, 2019      **TIME:** 6:00 p.m.

**LOCATION:** North Country Resource Center, 625A Main Street, Lancaster NH

**Board Members in Attendance:**

Chuck Souther, Chairman, Public Member, Agriculture  
Susan Francher, Commissioner Designee, NH DNCR, Division of Forests and Lands  
Tom Thomson, Public Member

**Members of the Public:**

Representative Wayne Moynihan	Robert Larson
Robert Elwell	Scott Forbes
John Davis	Rusty Keith
Millard Martin	Wayne Montgomery
Rick Samson	

Chair Souther opened the public forum at 6:00 p.m. and the Pledge of Allegiance followed.

Chair Souther summarized the four statutory responsibilities under RSA 79-A, Current Use Taxation:

- Annually review the criteria of the program
- Review the rules and statutes to make sure they follow the intent of the law
- Hold three (3) public forums
- Set the assessment ranges

**Proposed Rates for 2019-2020**

The following proposed assessment ranges were reviewed.

Cub 304.07 Assessment Ranges for Forest Land Categories. The assessment ranges for forest land categories without documented stewardship shall be as follows:

- (a) The category of white pine shall be ~~[\$118 to \$176]~~ **\$122 to \$183** per acre;
- (b) The category of hardwood shall be ~~[\$57 to \$86]~~ **\$61 to \$91** per acre; and
- (c) The category of all other shall be ~~[\$38 to \$57]~~ **\$39 to \$59** per acre.

Cub 304.08 Assessment Ranges for Forest Land Categories with Documented Stewardship. The assessment ranges for forest land categories with documented stewardship shall be as follows:

- (a) The category of white pine shall be ~~[\$71 to \$106]~~ **\$73 to \$110** per acre;
- (b) The category of hardwood shall be ~~[\$34 to \$52]~~ **\$36 to \$55** per acre; and
- (c) The category of all other shall be ~~[\$23 to \$34]~~ **\$25 to \$35** per acre.

Cub 304.13 Assessment Range for Unproductive Land. The assessment for unproductive land shall be ~~[\$23]~~**24** per acre.

Cub 304.14 Assessment Range for Wetland. The assessment for wetland shall be ~~[\$23]~~**24** per acre.

Cub 305.02 Current Use Assessment Ranges for Farm Land. The assessment ranges for farm land shall be **\$25 to \$425** per acre.

## Public Comment

Ms. Francher provided a brief summary for the development of the assessment ranges. The forestry model, developed by a subcommittee of the Current Use Board including Board members, agency representatives, foresters, appraisal experts and economists, is used to determine the productive capability of the land. The inputs used the model include Forest Inventory and Analysis (FIA) data of volumes and growth rates of species, published stumpage rates by the Department of Revenue Administration (DRA), and other financial inputs that help determine the discounted cash flow. Some of the information such as stumpage prices and growth rates are based on a 5-year rolling average to minimize volatility.

A suggestion was made to consider a discount for agricultural land similar to that of forest stewardship. It was mentioned that landowners do have the option to apply the SPI, a scientific calculation to determine the soil's inherent ability to produce crops, to their land that determines the assessment within the range per acre. This suggestion would be brought to the full Board for consideration and discussion.

A statement was made that a bill has been submitted to establish a study commission to look at current use.

Mr. Keith reiterated concerns previously expressed to the Board that the rates are too low and do not provide an incentive for property owners to put their land into a stewardship program or apply for the recreational discount to keep it open for public use and therefore does not follow the intent of the law which is to encourage open space for public use. Because the rates are so low, the 20% recreational discount is insignificant and not worth it to a property owner to keep their land open to the public. There is a feeling that because the public is paying the taxes on this property that it should be open to the public and without an incentive to enroll it for the recreational discount, the intent is not being met.

Mr. Samson, representing Coos County, expressed concern that all boards are state employee driven however he did feel the Current Use Board is doing a good job overall and appreciated the effort to go to Lancaster and provide information and explanations. He disagreed with the opinion that landowners with land enrolled in current use are receiving a benefit that other property owners are not; he feels the benefits they receive are passed on to those who are allowed to use their land. He did agree with looking into providing a benefit to farmland owners who leave their land open year-round similar to the forest stewardship.

A brief discussion took place about the stumpage survey sent out by the DRA, the level of return and the representativeness of the figures being used in the calculation of assessment ranges. Clarification would be requested at the full Board meeting.

The question was asked if there was a known threat to the current use program. There has been a bill submitted to establish a subcommittee of legislators and a question raised was why wouldn't stakeholders be involved? It was mentioned that it was the stakeholders who the legislators listen to; the ones that provide information for the study committee to review. The question was more on revenue for the state. Some opinions were offered.

No further comment was received.

Chair Souther closed public forum at 6:48 p.m.

Respectfully Submitted, Stephanie Derosier

NH Department of Revenue Administration – Municipal and Property Division

Documentation relative to the Current Use Board may be submitted, requested or reviewed by:

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In person at 109 Pleasant Street, Concord  
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